



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-I | ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಏಪ್ರಿಲ್ ೨೨, ೨೦೧೯ (ವೈಶಾಖ ೨, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೧೯ |
| Part-I | Bengaluru, Monday, April 22, 2019 (Vaisakha 2, Shaka Varsha 1940) | No. 319 |

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಳಿಗಳು

ಸಹಕಾರ ಸಚಿವಾಲಯ

ವಿಷಯ :- ಉದಯ ವಿದ್ಯಾ ಕೇಂದ್ರ, ಭುವನೇಶ್ವರಿನಗರ, ಬೆಂಗಳೂರು ಈ ಸಂಘಕ್ಕೆ ಆಡಳಿತಾಧಿಕಾರಿ ಅವಧಿಯನ್ನು ವಿಸ್ತರಣೆ ಮಾಡುವ ಬಗ್ಗೆ.

ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಸಇ 08 ಸಸಂನೋ 2018, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 20.04.2019

- ಓದಲಾಗಿದೆ:-
1. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಸಇ 08 ಸಸಂನೋ 2018, ದಿನಾಂಕ:04.05.2018.
 2. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಸಇ 08 ಸಸಂನೋ 2018, ದಿನಾಂಕ:07.12.2018
 3. ಸಹಕಾರ ಸಂಘಗಳ ನಿಬಂಧಕರ ಪತ್ರ ಸಂಖ್ಯೆ: ಅನಿ (ಬ&ಮಾ) (ಸಂಸಂ) 2/95/2017-18, ದಿನಾಂಕ:15.04.2019.

ಪ್ರಸ್ತಾವನೆ:

ಮೇಲೆ (1)ರಲ್ಲಿ ಓದಲಾದ ಆದೇಶದಲ್ಲಿ ಉದಯ ವಿದ್ಯಾ ಕೇಂದ್ರ, ಭುವನೇಶ್ವರಿನಗರ, ಸುಲ್ತಾನ ಪಾಳ್ಯ, ಬೆಂಗಳೂರು ಈ ಸಂಘಕ್ಕೆ ಶ್ರೀ ಎಂ.ಪಿ. ಮಂಜುನಾಥ್, ಸಹಕಾರ ಸಂಘಗಳ ಸಹಾಯಕ ನಿಬಂಧಕರು(ಪಟ್ಟಣ ಬ್ಯಾಂಕುಗಳ ವಿಭಾಗ), ಸಹಕಾರ ಸಂಘಗಳ ನಿಬಂಧಕರ ಕಛೇರಿ, ಬೆಂಗಳೂರು ಇವರನ್ನು ದಿನಾಂಕ:04.05.2018ರಿಂದ ಮುಂದಿನ ಆರು ತಿಂಗಳ ಅವಧಿಗೆ ಆಡಳಿತಾಧಿಕಾರಿಯಾಗಿ ನೇಮಿಸಲಾಗಿರುತ್ತದೆ.

ಮೇಲೆ (2)ರಲ್ಲಿ ಓದಲಾದ ಆದೇಶದಲ್ಲಿ ಉದಯ ವಿದ್ಯಾ ಕೇಂದ್ರ, ಭುವನೇಶ್ವರಿನಗರ, ಸುಲ್ತಾನ ಪಾಳ್ಯ, ಬೆಂಗಳೂರು ಈ ಸಂಘದ ಆಡಳಿತಾಧಿಕಾರಿ ಅವಧಿಯನ್ನು ದಿನಾಂಕ:04.11.2018ರಿಂದ ಮುಂದಿನ ಆರು ತಿಂಗಳ ಅವಧಿಗೆ ವಿಸ್ತರಿಸಲಾಗಿರುತ್ತದೆ.

ಮೇಲೆ (3)ರಲ್ಲಿ ಓದಲಾದ ಪತ್ರದಲ್ಲಿ ಉದಯ ವಿದ್ಯಾ ಕೇಂದ್ರ, ಭುವನೇಶ್ವರಿನಗರ, ಬೆಂಗಳೂರು ಈ ಸಂಘದ ಹಿಂದಿನ ಪದಾಧಿಕಾರಿಗಳು, ಆಡಳಿತಾಧಿಕಾರಿಯವರಿಗೆ ಸಂಘದ ದಾಖಲೆಗಳನ್ನು ಮತ್ತು ಸದಸ್ಯರ ಪಟ್ಟಿಗಳನ್ನು ನೀಡದ ಕಾರಣ ಆಡಳಿತ ಮಂಡಳಿಗೆ ಚುನಾವಣೆ ನಡೆಸಲು ಸಾಧ್ಯವಾಗಿರುವುದಿಲ್ಲವೆಂದು ಹಾಗೂ ಸಂಘದ ಹಿಂದಿನ ಪದಾಧಿಕಾರಿಗಳು ಸಂಘದ ಹಣವನ್ನು ದುರುಪಯೋಗ ಮಾಡಿಕೊಂಡಿರುವುದು ಕರ್ನಾಟಕ ಸಂಘಗಳ ನೋಂದಣಿ ಕಾಯ್ದೆ, 1960ರ ಕಲಂ 25ರಡಿ ನಡೆದ ವಿಚಾರಣೆಯಿಂದ ಸಾಬೀತಾಗಿದ್ದು, ಈ ಹಣದ ವಸೂಲಾತಿಯೂ ಸಹ ಆಗಬೇಕಾಗಿರುವುದರಿಂದ, ಸಂಘದ ಆಡಳಿತಾಧಿಕಾರಿ ಅವಧಿಯನ್ನು ದಿನಾಂಕ:03.05.2019ರ ರಿಂದ ಮುಂದಿನ ಆರು

ತಿಂಗಳ ಅವಧಿಗೆ ವಿಸ್ತರಿಸಬಹುದೆಂದು ಸಹಕಾರ ಸಂಘಗಳ ಅಪರ ನಿಬಂಧಕರು (ಬ&ಮಾ) (ಸಂಘ-ಸಂಸ್ಥೆ) ಇವರು ಅಭಿಪ್ರಾಯ ನೀಡಿರುತ್ತಾರೆ.

ಮೇಲೆ ವಿವರಿಸಿರುವ ಅಂಶಗಳನ್ನು ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲಿಸಲಾಗಿ, ಉದಯ ವಿದ್ಯಾ ಕೇಂದ್ರ, ಭುವನೇಶ್ವರಿನಗರ, ಬೆಂಗಳೂರು ಈ ಸಂಘದ ಆಡಳಿತಾಧಿಕಾರಿ ಅವಧಿಯು ದಿನಾಂಕ:03.05.2019ಕ್ಕೆ ಮುಕ್ತಾಯವಾಗುತ್ತದೆ. ಸದರಿ ಸಂಘದ ವಿರುದ್ಧದ ಆರೋಪಗಳ ಕುರಿತು ಕರ್ನಾಟಕ ಸಂಘಗಳ ನೋಂದಣಿ ಕಾಯ್ದೆ, 1960 ಕಲಂ 25ರಡಿ ವಿಚಾರಣೆ ನಡೆಸಿ ಸಲ್ಲಿಸಿರುವ ದಿನಾಂಕ: 08.01.2019ರ ವಿಚಾರಣಾ ವರದಿಯಲ್ಲಿ ಸಂಘದ ಹಿಂದಿನ ಪದಾಧಿಕಾರಿಗಳು ಒಟ್ಟು ರೂ.1,68,78,374/- ಮೊತ್ತದ ಹಣ ದುರುಪಯೋಗ ಪಡಿಸಿಕೊಂಡಿರುತ್ತಾರೆಂದು ತಿಳಿದುಬಂದಿದ್ದು, ಸಂಘದಲ್ಲಿ ನಡೆದಿರುವ ಹಣ ದುರುಪಯೋಗದ ಮೊತ್ತವನ್ನು ಸಂಬಂಧಪಟ್ಟವರಿಂದ ವಸೂಲಾತಿ ಮಾಡಲು ಕ್ರಮಕೈಗೊಂಡು, ಅವ್ಯವಹಾರಗಳನ್ನು ಸರಿಪಡಿಸಿ, ಸಂಘಕ್ಕೆ ನಿಷ್ಪಕ್ಷಪಾತವಾದ ಹಾಗೂ ಪಾರದರ್ಶಕ ಚುನಾವಣೆಯನ್ನು ನಡೆಸಲು ಕಾಲಾವಕಾಶದ ಅವಶ್ಯಕತೆಯಿರುವುದನ್ನು ಮನಗಂಡು ಆಡಳಿತಾಧಿಕಾರಿ ಅವಧಿಯನ್ನು ವಿಸ್ತರಿಸಲು ಸರ್ಕಾರವು ತೀರ್ಮಾನಿಸಿದೆ. ಆದ್ದರಿಂದ, ಈ ಆದೇಶ.

ಆದೇಶ

ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ವಿವರಿಸಿರುವ ಅಂಶಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ಕರ್ನಾಟಕ ಸಂಘಗಳ ನೋಂದಣಿ ಕಾಯ್ದೆ 1960ರ ಕಲಂ 27-ಎ ರನ್ವಯ ಉದಯ ವಿದ್ಯಾ ಕೇಂದ್ರ, ಭುವನೇಶ್ವರಿನಗರ, ಸುಲ್ತಾನ ಪಾಳ್ಯ, ಬೆಂಗಳೂರು ಈ ಸಂಘದ ಆಡಳಿತಾಧಿಕಾರಿ ಅವಧಿಯನ್ನು ದಿನಾಂಕ:04.05.2019ರಿಂದ ಮುಂದಿನ ಆರು ತಿಂಗಳ ಅವಧಿಗೆ ವಿಸ್ತರಿಸಿ ಆದೇಶಿಸಿದೆ.

ಆಡಳಿತಾಧಿಕಾರಿಗಳು ಸಂಘದ ದಾಖಲೆಗಳನ್ನು ಪಡೆಯಲು ಕಾನೂನಾತ್ಮಕ ಕ್ರಮವಿಟ್ಟು ಹಾಗೂ ಆಡಳಿತ ಮಂಡಳಿಗೆ ನಿಯಮಾನುಸಾರ ಚುನಾವಣೆ ನಡೆಸಿ, ಚುನಾಯಿತ ನೂತನ ಆಡಳಿತ ಮಂಡಳಿಗೆ ಅಧಿಕಾರ ಹಸ್ತಾಂತರಿಸಿ, ಸರ್ಕಾರಕ್ಕೆ ವರದಿ ನೀಡಲು ಸೂಚಿಸಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಬಿ.ಎಸ್. ಹರೀಶ್

ವಿಶೇಷ ಕರ್ತವ್ಯಾಧಿಕಾರಿ ಹಾಗೂ

ಪದನಿಮಿತ್ತ ಸರ್ಕಾರದ ಜಂಟಿ ಕಾರ್ಯದರ್ಶಿ,

ಸಹಕಾರ ಇಲಾಖೆ.



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IV | ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಏಪ್ರಿಲ್ ೫, ೨೦೧೯ (ಚೈತ್ರ ೧೫, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೧೧ |
| Part-IV | Bengaluru, Friday, April 5, 2019 (Chitra 15, Shaka Varsha 1940) | No. 311 |

PERSONNEL AND ADMINISTRATIVE REFORMS SECRETARIAT

NOTIFICATION

No. DPAR 05 CHUCHIHA 2019, Bengaluru, Dated: 5th April, 2019.

The following Commission's Amendment Notification No. 56/2019(I)/PPS-III, dated: 1st April, 2019, of the Election Commission of India is republished hereunder for information of the general public and electors:

ELECTION COMMISSION OF INDIA

Nirvachan Sadan,
Ashoka Road,
New Delhi-110001

Dated: 1st April, 2019
11 Chaitra, 1941 (Saka).

NOTIFICATION

No. 56/2019(I)/PPS-III- In pursuance of sub-paragraph (2) of paragraph 17 of the Election Symbols (Reservation & Allotment) Order, 1968, the Election Commission of India hereby makes the following amendments to its Notification No. 56/2019/PPS-III, dated 15th March, 2019, namely: -

1. In Table II (State Parties), appended to the said Notification in Hindi version:-

- Against Sl. No.04, in respect of "Rashtriya Lok Samta Party" pertaining to the State of Bihar, the existing entries under column 4 shall be substituted by the entries "उत्त का पंखा"

2. In Table III (Registered un-recognised parties), appended to the said Notification:-

- After the existing entries at Sl. No.2301, the following entries shall be inserted under Column Nos. 1, 2 & 3, respectively: -

| Sl. No. | Name of the party | Address |
|---------|-----------------------------------|---|
| 2302 | Nawan Punjab Party | 52-E, Hira Nagar, Patiala, Punjab-147001 |
| 2303 | Mahathma Makkal Munnetra Kazhakam | Old No. 56/11-N, New No. 24, Dr. Ambedkar Nagar, Railway Road, Kanchipuram District, Tamil Nadu- 631502 |
| 2304 | Akhil Bhartiya Jansatta Party | 60, Chaudharana, Post- Jais, District- Amethi, Uttar Pradesh- 229305 |

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| 2305 | Nationalist Justice Party | No. 1525/1, Street No. 33, Preet Nagar, New Shimlapuri, Ludhiana, Punjab- 141003 |
| 2306 | Tamilaga Makkal Thannurimai Katchi | D.No. 4A, Mahalakshmi Nagar, Near the Court, Kattanachampatty Village, Rasipuram Taluka, Namakkal District, Tamil Nadu- 637408 |
| 2307 | Yuva Jankalyan Party | Shop No. 06, Laxmi Ashirwad CHS Ltd., Plot No. 23, Sector-25, Kamothe, District- Raigad, Maharashtra- 410209 |
| 2308 | Sanyukt Kisan Vikas Party | Village- Suraundha, Post- Barki Basholi, P.S.- Dumraon, District- Buxar, Bihar- 802119 |
| 2309 | Smart Indians Party | Grampanchayat- Ghana Khamariya, Opp. Jain Building, Jabalpur, Madhya Pradesh- 482005 |
| 2310 | Bharatiya Hitrakshak Party | No.33 Meera Niwas, Pushkar Park, Baben, Near Baben Prathmik Shala, Taluka – Barodoli, District – Surat, Gujarat- 394601 |
| 2311 | Sumetee Mukti Morcha | Plot No. 347(LR) 391(RS), Khatian No. 2194(LR), Mouza- Pancnai, Area 5 Decimal, P.S.- Matigara, District- Darjeling, West Bengal- 734010 |
| 2312 | Bhartiya Vikash Dal United | House No. SM.0011-0425, Village- Chhota Bariyarpur, Ward No. 38, Post- Motihari Court, P.S. Chhatauni, District- East Champaran, Bihar – 845401 |
| 2313 | Uttar Pradesh Navnirman Sena | House No. 3, Sector- 15A, District- Gotambuddh Nagar, Noida, Uttar Pradesh- 201301 |
| 2314 | Bhartiya Jan Samman Party | Flat No. 32, Krishina Apartment, Block- BH East, DDA Flats, Ground Floor, Shalimar Bagh, Delhi- 110088 |
| 2315 | Right to Recall Party | F-001-A, Supath-2 Complex, Opp Juna Wadaj Bus Stand, Ashram Road, Ahmedabad, Gujarat- 380013 |
| 2316 | Tehreeke Inquilaab Party | Ansar Nagar, Abdul Rasheed Manzil, Tajoddin Baba Nagar, Near Ilahi Masjid, Latur, Maharashtra-413520 |
| 2317 | Maharashtra Kranti Sena | W.No. 20, Ho. No. 920, Plot No. 58, Mahavir Housing Society, Near Gujrati Bhavan, Ichalkaranji, Tehsil- Hatkanangale, District- Kolhapur, Maharashtra- 416115 |
| 2318 | Apni Party India | F-4/149, 2 nd Floor, Sector-16, Rohini, New Delhi- 110089 |
| 2319 | Telugu Prajaa Patham Party | 4-96/25/3, GF-103, Chinamusidiwada, Revenue Ward 70, Vishakahpatnam, Andhra Pradesh- 530051 |
| 2320 | Bhartiya Janseva Congress | Kothi No. 768, Ward No. 17, Kila Colony, Kosli Road, Jhajjar, Haryana – 124103 |
| 2321 | Rashtriya Janshakti Samaj Party | Mohalla- Thok, Ward No. 4, Puranaganj, Near Railway Station, Mishrikh, District- Sitapur, Uttar Pradesh- 261001 |
| 2322 | Garvi Gujarat Party | No. 112, Gheewali Chali, Chamanpura, Asarwa, Ahmadabad, Gujarat- 380016 |
| 2323 | Nation First Democratic Party | House No. 99, Ward No. 39, Gangotri, Ganga Vihar, R.P.S. Road, Danapur, District- Patna, Bihar- 801503 |
| 2324 | Dhanwan Bharat Party | Flat No. 002, D Wing, Shree Ganesh CHS, Shanti Vidyanagari, Mira Road (East), Taluka & District- Thane, Maharashtra- 401107 |
| 2325 | Young India United Party | House of Madan Mohan Mishra, Village- Mangalpurva, Post- Parsa, Gondari, Block- Haldharmau, Tehsil- Colonel Ganj, District- Gonda, Uttar Pradesh- 271126 |
| 2326 | Jana Dwani Party | D. No. 3-PC/18, Lakshmi Narayana Estates, Miyapur, Hyderabad, Telangana – 500 049 |
| 2327 | Manav Awaz Party | Mohalla – Nalapur, Ward No. 6, Narnaul, District – Mahendergarh, Haryana- 123001 |
| 2328 | Nagrik Adhikar Party | Nandlalpur, Post- Nandlalpur, Via- Mathurapur, District- Bhagalpur, Bihar- 813222 |
| 2329 | Republican Party of India (Rashtriya) | House No. - 67, 68, Street No. – 15, Block – 28, Vishwas Nagar, Shahdara, New Delhi- 110032 |

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| 2330 | Punjab Ekta Party | B-XII/46, Khewat No. 125/119, Khatauni No. 235, Village Faridkot, Ward No. 10, Part-2, Tehsil – Faridkot, Harindra Nagar, District – Faridkot, Punjab – 151203 |
| 2331 | Sarvjan Lok Shakti Party | T.A. 184/2, Tughlakabad Extension, New Delhi- 110019 |
| 2332 | Rashtriya Majdoor Vikas Party | H.No. 502, Yamuna Road, Ist floor, Village- Mehandipur, Tehsil & District- Sonipat, Haryana- 131001 |
| 2333 | Rashtriya Kisan Bahujan Party | Ajinkya, Rajwada Bhawan, In front of Govt. ITI College, Tuljapur Road, Niture Nagar, Osmanabad, Tal. & Distt. – Osmanabad, Maharashtra - 413501 |
| 2334 | Latchiya Jananayaka Katchi (LJK) | No. 18, Aravind Bliss, Amman Kovil, First Cross Street, Srinivasa Nagar, Perungalathur, Chennai, Tamil Nadu – 600063 |
| 2335 | Hum Log Party | H.No. B-170, Priyadarshini Vihar, Delhi- 110092 |
| 2336 | Bharathiya Belaku Party | No. 54, Govt. School Road, Village- GopanaHalli, Taluka- Maddur, District- Mandya, Bengaluru, Karnataka- 571422 |
| 2337 | Navnirman Party | Plot No. 1588-P, Sector- 5, Urban Estate, Tehsil- Thanasar, K.D.B Road, District- Kurukshetra, Haryana- 136118 |
| 2338 | Anaithu Makkal Katchi | No. 44, 2 nd floor, Narayanasamy Street, Pulianthope, Near Perambur Barrack Road, Chennai, Tamil Nadu- 600012 |
| 2339 | Vanchit Bahujan Aaghadi | Survey No. 858B/2, 'Akash' Bhigvan Road, Behind Ranade Petrol pump, Ashok Nagar, Baramati, District – Pune, Maharashtra - 413102 |
| 2340 | Shiromani Akali Dal (Taksali) | No. 30, Guru Har Rai Avenue, Opposite Khalsa College, Amritsar, Punjab- 143001 |
| 2341 | Pachchasi Parivartan Samaj Party | H.No. 98, KalyaniVihar, Near Prashant Public School, Kamta, Chinhat, Lucknow, Uttar Pradesh- 226028 |
| 2342 | Dogra Swabhiman Sangathan Party | No. 9&10, Block- D, Sector- C, Gandhi Nagar, Jammu, Jammu & Kashmir - 180004 |
| 2343 | Kerala Janapaksham (Secular) | T.C. 16/882(13), Sreekrishna Nagar, Jagathy – Post, Thiruvananthapuram, Kerala- 695014 |
| 2344 | Akhand Bharat Vikas Party | Plot No. 100, Transport Nagar, Saharanpur, Uttar Pradesh- 247001 |
| 2345 | Jagrook Janta Party | Village- Dilawarpur, P.O. & P.S.-Bihta, District- Patna, Bihar- 801103 |
| 2346 | Desiya Sirupanmayinar Makkal Iyakkam | S. John, No. 7, Pavunjur, Main Road, Keeralvadi- Village, Puliyaranan Kottai, Panjayat, Zamin, Endathur- Post, Madurantakam- Taluka, Kancheepuram- District, Chennai, Tamil Nadu- 603311 |
| 2347 | Rythu Bidda Party | 8-16-93/1, Sowbagya Colony, Sriram Nagar, Chintalkunta, Hyderabad, Telangana- 500074 |
| 2348 | Rashtriya Maratha Party | Shivneri Sinhagad Building, Shrinagar (Shivnagar) Colony, Bidar Road, Udgir, District – Latur, Maharashtra - 413517 |
| 2349 | Samarth Bharatvarsh Party | 39A, DDA Flats (Old), Chilla, Mayur Vihar, Phase-I, Delhi- 110091 |
| 2350 | Vijay Bharat Party | H.No. 402, 3 rd Floor, Plot No. 2-3, Gali No. 3, Friends Encalve, Shahberi, Greater Noida Extension, Gautam Budh Nagar, Uttar Pradesh- 201009 |
| 2351 | Bahujana Desham Party | Door No. 4/32, Gaddameeda Harijana Wada, Singareddy Palli, Penagalur Mandal, Y.S.R., Kadapa- District, Andhra Pradesh- 516127 |
| 2352 | Rashtriya Republican Party | D-26, Meerdard Road, New Delhi- 110002 |
| 2353 | Azad Kranti Party | H.No. 559, Block- G, Scheme No. 40, Panki, Gangaganj, Kanpur Nagar, Uttar Pradesh- 208020 |
| 2354 | Sada Haq Party | House No. 29/9/3, 29/8/2/3, VPO Mahilpur, Tehsil- Garshankar, District- Hoshiarpur, Punjab- 144527 |

- (ii) Against Sl. No.558, in respect of 'Bhartiya Jan Nayak Party', the existing entries under column 3 shall be substituted by the entries "C-17-18, Sector-15, Vasundhra, Ghaziabad, Uttar Pradesh – 201012".
- (iii) Against Sl. No.622, in respect of 'Bhartiya Samajik Nyay Morcha', the existing entries under column 3 shall be substituted by the entries "Ward No.3, Vikas Nagar, Robertsganj, Janpad – Sonbhadra, Uttar Pradesh – 231216".
- (iv) Against Sl. No.773, in respect of 'Garib Janshakti Party', the existing entries under column 3 shall be substituted by the entries "Kumar Market, Akhadaghat Road, Holding No.17/15, Ward No.17, Near to Balughat Dhalan, Muzaffarpur, Bihar-842001".
- (v) Against Sl. No.1035, in respect of 'Janata Party', the existing entries under column 3 shall be substituted by the entries "G/42, Purvi Vinod Nagar, Delhi – 110091".
- (vi) Appended to the said Notification in Hindi version, against Sl. No.858, in respect of 'Hindusthan Nirman Dal', the existing entries under column 2 shall be substituted by the entries "हिन्दुस्थान निर्माण दल".

3. In Table IV (List of Free Symbols), appended to the said Notification:-

- (i) Against Sl.No.3, in respect of 'Apple', the existing entries shall be substituted as **"Apple"** *(In all States and Union Territories except in the States of, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Puducherry, Tamil Nadu, Kerala & Karnataka)*
- (ii) Appended to the said Notification in Hindi version, against Sl.No.164, in respect of 'T.V. Remote', the existing entries shall be substituted by the entries "टी.वी. रिमोट"

By order,

(A.K. PATHAK)
SECRETARY

ELECTION COMMISSION OF INDIA

H.M. RAGHAVENDRA

Assistant Chief Electoral Officer and
Ex-officio Under Secretary to Government,
DPAR (Elections)

ಸರ್ಕಾರಿ ಮುದ್ರಣಾಲಯ, ವಿಕಾಸ ಸೌಧ ಘಟಕ, ಬೆಂಗಳೂರು. (ಪಿ7) ಪ್ರತಿಗಳು: 100



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IV | ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಏಪ್ರಿಲ್ ೨೨, ೨೦೧೯ (ವೈಶಾಖ ೨, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೧೬ |
| Part-IV | Bengaluru, Monday, April 22, 2019 (Vaisakha 2, Shaka Varsha 1940) | No. 316 |

PERSONNEL AND ADMINISTRATIVE REFORMS SECRETARIAT

NOTIFICATION

NO. DPAR 26 CHUVISA 2019, BANGALORE, DATED: 22nd April, 2019

The following Notification No. 100/KT-LA/1/2019, dated: 22nd April, 2019, of the Election Commission of India is republished hereunder for general information:

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

Dated: the 22nd April, 2019.
2 Vaisakha 1941 (Saka).

NOTIFICATION

No. 100/KT-LA/1/2019:- WHEREAS, the seat of Shri Channabasappa Sathyappa Shivalli in the Legislative Assembly of the State of Karnataka elected from 70-Kundgol Assembly Constituency has become vacant on 22.03.2019 by reason of his death; and

2. **WHEREAS**, a bye-election is to be held for the purpose of filling the vacancy so caused;

3. **NOW, THEREFORE**, in pursuance of sub-section (1) of section 150 and sections 30 and 56 of the Representation of the People Act, 1951 (43 of 1951), the Election Commission of India hereby-

(A) **calls upon** the said 70-Kundgol Assembly Constituency in the State of Karnataka, to elect, before 27th May, 2019 (Monday) and in accordance with the provisions of the said Act and of the rules and orders made thereunder, a person for the purpose of filling the said vacancy in the Legislative Assembly of the State;

- (B) **appoints**, with respect to the said election,-
- (a) the 29th April, 2019 (Monday), as the last date for making nominations;
 - (b) the 30th April, 2019 (Tuesday), as the date for scrutiny of nominations;
 - (c) the 2nd May, 2019 (Thursday), as the last date for the withdrawal of candidatures;
 - (d) the 19th May, 2019 (Sunday), as the date on which a poll shall, if necessary, be taken; and
 - (e) the 27th May, 2019 (Monday), as the date before which the election shall be completed;
and
- (C) **fixes the hours** from 7.00 A.M. to 6.00 P.M. , as the hours during which the poll shall, if necessary, be taken on the date specified above for the election.

By order,

(B.C. PATRA)
SECRETARY TO THE
ELECTION COMMISSION OF INDIA

H.M. RAGHAVENDRA
Assistant Chief Electoral Officer
and Ex-Officio Under Secretary to Government,
DPAR (Elections).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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| ಭಾಗ-IV | ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಏಪ್ರಿಲ್ ೨೨, ೨೦೧೯ (ವೈಶಾಖ ೨, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೧೭ |
| Part-IV | Bengaluru, Monday, April 22, 2019 (Vaisakha 2, Shaka Varsha 1940) | No. 317 |

PERSONNEL AND ADMINISTRATIVE REFORMS SECRETARIAT

NOTIFICATION

NO. DPAR 26 CHUVISA 2019, BANGALORE, DATED: 22nd April, 2019

The following Notification No. 100/KT-LA/2/2019(1), dated: 22nd April, 2019, of the Election Commission of India is republished hereunder for general information:

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

Dated: the 22nd April, 2019.
2 Vaisakha 1941 (Saka).

NOTIFICATION

No. 100/KT-LA/2/2019 (1):- WHEREAS, the seat of Dr. Umesh G Jadhav in the Legislative Assembly of the State of Karnataka elected from 42-Chincholi (SC) Assembly Constituency has become vacant on 1st April, 2019, by reason of his resignation; and

2. **WHEREAS**, a bye-election is to be held for the purpose of filling the vacancy so caused;

3. **NOW, THEREFORE**, in pursuance of sub-section (1) of section 150 and sections 30 and 56 of the Representation of the People Act, 1951 (43 of 1951), the Election Commission of India hereby-

(A) **calls upon** the said 42-Chincholi (SC) Assembly Constituency in the State of Karnataka, to elect, before 27th May, 2019 (Monday) and in accordance with the provisions of the said Act and of the rules and orders made thereunder, a person, belonging to any of the Scheduled Caste of the State, for the purpose of filling the said vacancy in the Legislative Assembly of the State;

(B) **appoints**, with respect to the said election,-

- (a) the 29th April, 2019 (Monday), as the last date for making nominations;
 - (b) the 30th April, 2019 (Tuesday), as the date for scrutiny of nominations;
 - (c) the 2nd May, 2019 (Thursday), as the last date for the withdrawal of candidatures;
 - (d) the 19th May, 2019 (Sunday), as the date on which a poll shall, if necessary, be taken; and
 - (e) the 27th May, 2019 (Monday), as the date before which the election shall be completed;
and
- (C) **fixes the hours** from 7.00 A.M. to 6.00 P.M. , as the hours during which the poll shall, if necessary, be taken on the date specified above for the election.

By order,

(B.C. PATRA)
SECRETARY TO THE
ELECTION COMMISSION OF INDIA

H.M. RAGHAVENDRA
Assistant Chief Electoral Officer
and Ex-Officio Under Secretary to Government,
DPAR (Elections).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IV | ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಏಪ್ರಿಲ್ ೨೨, ೨೦೧೯ (ವೈಶಾಖ ೨, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೧೮ |
| Part-IV | Bengaluru, Monday, April 22, 2019 (Vaisakha 2, Shaka Varsha 1940) | No. 318 |

PERSONNEL AND ADMINISTRATIVE REFORMS SECRETARIAT

NOTIFICATION

No. DPAR 445 CHUSIA 2019, Bengaluru, dated: 20-04-2019

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

Dated:- 20th April, 2019
30 Chaitra, 1941 (Saka)

NOTIFICATION

No.434/KT-LA/2018(1):- In pursuance of the powers conferred by Section 21 of the Representation of the People Act, 1951 (43 of 1951), the Election Commission hereby, makes the following further amendment in its notification No. 434/KT-LA/2008 (1) dated 28th March, 2018, as amended from time to time relating to the appointment of Returning Officers for Assembly Constituencies in the State of Karnataka, namely:-

In column (2) of the table appended to the said notification, for the existing entries against Assembly Constituencies shown in column (1) below, following corresponding entries shall respectively be substituted:-

| No and Name of Assembly Constituency | Designation of Returning Officer |
|---|--|
| 1 | 2 |
| 42-Chincholi (SC) | Additional Commissioner, Public Instruction, Kalaburgi |
| 70-Kundagol | Project Director, DUDC, Dharwad |

By Order,
Sd/-

(B.C. PATRA)
SECRETARY

ELECTION COMMISSION OF INDIA

H.M. Raghavendra
Assistant Chief Electoral Officer and
Ex-Officio Under Secretary to Govt.,
DPAR (Elections)



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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| ಭಾಗ-IVA Part-IVA | ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಏಪ್ರಿಲ್ ೧೧, ೨೦೧೯ (ಚೈತ್ರ ೨೧, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, April 11, 2019 (Chitra 21, Shaka Varsha 1940) | ನಂ. ೩೧೨ No. 312 |
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Office of the Commissioner of Commercial Taxes (Karnataka)

Vanijya Therige Karyalaya, Gandhinagar, Bengaluru,

NOTIFICATION (09 / 2019)

No. KGST.CR.01/17-18, Bengaluru, Dated: 10.04.2019

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Karnataka Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Karnataka Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Karnataka Goods and Services Tax Rules, 2017 for the month of March, 2019 is hereby extended till the 12th day of April, 2019.

SRIKAR M.S.

Commissioner of Commercial Taxes
(Karnataka), Bengaluru



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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| ಭಾಗ-IVA Part-IVA | ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಏಪ್ರಿಲ್ ೧೧, ೨೦೧೯ (ಚೈತ್ರ ೨೧, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, April 11, 2019 (Chitra 21, Shaka Varsha 1940) | ನಂ. ೩೧೩ No. 313 |
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Office of the Commissioner of Commercial Taxes (Karnataka)

Vanijya Therige Karyalaya, Gandhinagar, Bengaluru,

NOTIFICATION (08 / 2019)

No. KGST.CR.01/17-18, Bengaluru, Dated: 10.04.2019

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the following amendments are hereby made in the Notification (1-Q/2018), dated the 10th September, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1321, dated the 10th September, 2018, namely:-

In the said notification, in the first paragraph, after the proviso, the following proviso shall be inserted, namely: -

“Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017 for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 13th April, 2019.”.

SRIKAR M.S.

Commissioner of Commercial Taxes
(Karnataka), Bengaluru



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಏಪ್ರಿಲ್ ೧೫, ೨೦೧೯ (ಚೈತ್ರ ೨೫, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೧೪ |
| Part-IVA | Bengaluru, Monday, April 15, 2019 (Chitra 25, Shaka Varsha 1940) | No. 314 |

FINANCE SECRETARIAT

NOTIFICATION (03-A/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 15.04.2019

The Government of Karnataka, on the recommendations of the GST Council, for the purposes of Notification (11/2017) No. FD 48 CSL 2017 dated 29/06/2017 of the Government of Karnataka as amended by Notification No (03/2019) No. FD 48 CSL 2017 dated 29/03/2019, hereby notifies the geographical boundary of Bruhat Bengaluru Mahanagara Palike as notified in the Government of Karnataka Notification No.UDD 92 MNY 2006, dated 16/01/2007 published in the Karnataka Gazette Extraordinary Part IV-A No.104 dated 16/01/2007 as may be amended from time to time, as the geographical boundary of the Metropolitan City of Bengaluru.

2. This Notification shall be and shall be deemed to have been come into force from the 1st day of April, 2019.

By Order and in the name of the Governor of Karnataka,

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c,
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಏಪ್ರಿಲ್ ೧೫, ೨೦೧೯ (ಚೈತ್ರ ೨೫, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೧೫ |
| Part-IVA | Bengaluru, Monday, April 15, 2019 (Chitra 25, Shaka Varsha 1940) | No. 315 |

FINANCE SECRETARIAT

NOTIFICATION (4-B/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 15.04.2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka, hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Third Amendment) Rules, 2019.

(2) Rule 5 shall be deemed to have come into force with effect from 29.03.2019 and remaining provisions shall be deemed to have come into force with effect from the 1st day of April, 2019.

2. Amendment of rule 41.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 41, in sub-rule (1), after the proviso, the following explanation shall be inserted, namely:-

“Explanation: - For the purpose of this sub-rule, it is hereby clarified that the “value of assets” means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.”

3. Amendment of rule 42.- In rule 42 of the said rules,-

(1) in sub rule (1),-

(a) in clause (f), the following Explanation shall be inserted, namely:-

“*Explanation:* For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T₄ shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”

(b) in clause (g), after the letter and figure “**FORM GSTR-2**”, the words, letters and figure “**and at summary level in FORM GSTR-3B**” shall be inserted;

(c) in clause (h),-

(i) for the brackets and letter “(g)”, the brackets and letter “(f)” shall be substituted;

(d) in clause (i),-

(i) before the proviso, the following proviso shall be inserted, namely:-

“Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:-

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended.

- (ii) in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;
- (e) for clause (l), the following clause shall be substituted, namely:-
“(l) the amount ‘C3’, ‘D1’ and ‘D2’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B or through FORM DRC-03**”;
- (f) in the clause (m), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03**” shall be substituted;
- (2) in sub rule (2), for the words “The input tax credit”, the words, brackets figures and letter “Except in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax credit” shall be substituted;
- (3) in clause (a) of sub-rule (2), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03**” shall be substituted;
- (4) after sub rule (2), the following shall be inserted, namely:-
“(3) In case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for each ongoing project or project which commences on or after 1st April, 2019, which did not undergo or did not require transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the manner prescribed in the said sub-rule, with the modification that value of E/F shall be calculated taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but

which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

and,-

(a) where the aggregate of the amounts calculated finally in respect of 'D1' and 'D2' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2', such excess shall be reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation of the project takes place and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2' exceeds the aggregate of the amounts calculated finally in respect of 'D1' and 'D2', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(4) In case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for commercial portion in each project, other than residential real estate project (RREP), which underwent transition of input tax credit consequent to change of rates of tax on the 1st April, 2019 in accordance with Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the following manner.

(a) The aggregate amount of common credit on commercial portion in the project ($C3_{\text{aggregate_comm}}$) shall be calculated as under,

$$C3_{\text{aggregate_comm}} = [\text{aggregate of amounts of C3 determined under sub- rule (1) for the tax periods starting from 1st July, 2017 to 31st March, 2019, x } (A_C / A_T)] + [\text{aggregate of amounts of C3 determined under sub- rule (1) for the tax periods starting from 1st April, 2019 to the date of completion or first occupation of the project, whichever is earlier}]$$

Where, -

A_C = total carpet area of the commercial apartments in the project

A_T = total carpet area of all apartments in the project

(b) The amount of final eligible common credit on commercial portion in the project ($C3_{\text{final_comm}}$) shall be calculated as under

$$C3_{\text{final_comm}} = C3_{\text{aggregate_comm}} \times (E / F)$$

Where, -

E = total carpet area of commercial apartments which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

F = A_C = total carpet area of the commercial apartments in the project

(c) where, $C3_{\text{aggregate_comm}}$ exceeds $C3_{\text{final_comm}}$, such excess shall be reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment;

- (d) where, $C3_{\text{final_comm}}$ exceeds $C3_{\text{aggregate_comm}}$, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(5) Input tax determined under sub- rule (1) shall not be required to be calculated finally on completion or first occupation of an RREP which underwent transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part –IVA, No. 601, dated the 29th June, 2017, as amended.

(6) Where any input or input service are used for more than one project, input tax credit with respect to such input or input service shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (3).”.

4. Amendment of rule 43.- In rule 43 of the said rules,-

- (i) in sub rule (1),-
- (a) in clause (a), after the word, letters and figure “**FORM GSTR-2**”, the word, letters and figure “and **FORM GSTR-3B**” shall be inserted;
- (b) in clause (b), after the letters and figure “**FORM GSTR-2**”, the word, letters and figure “and **FORM GSTR-3B**” shall be inserted;
- (c) after clause (b), the following explanation shall be inserted, namely: -

“Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the said Act, the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”;

- (d) in clause (g),-
- (A) after the letter and words “F’ is the total turnover”, the words “in the State” shall be inserted;
- (B) Before the proviso, the following proviso shall be inserted, namely,-

“Provided that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part –IVA, No. 601, dated the 29th June, 2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part –IVA, No. 601, dated the 29th June, 2017, as amended.”;

(C) in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;

(e) after clause (h), the following clause shall be inserted, namely,-

“(i) The amount Te shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B**.”;

(ii) for sub rule (2) the following shall be substituted, namely:-

“(2) In case of supply of services covered by clause (b) of paragraph 5 of schedule II of the Act, the amount of common credit attributable towards exempted supplies (T_{e}^{final}) shall be calculated finally for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, for each project separately, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, as under:

$$T_{e}^{final} = [(E1 + E2 + E3) / F] \times T_{c}^{final},$$

Where,-

E1= aggregate carpet area of the apartments, construction of which is exempt from tax

E2= aggregate carpet area of the apartments, supply of which is partly exempt and partly taxable, consequent to change of rates of tax on 1st April, 2019, which shall be calculated as under, -

$$E2 = [\text{Carpet area of such apartments}] \times [V_1 / (V_1 + V_2)], -$$

Where,-

V_1 is the total value of supply of such apartments which was exempt from tax; and

V_2 is the total value of supply of such apartments which was taxable

E3 = aggregate carpet area of the apartments, construction of which is not exempt from tax, but have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

T_{c}^{final} = aggregate of A^{final} in respect of all capital goods used in the project and A^{final} for each capital goods shall be calculated as under,

$$A^{final} = A \times (\text{number of months for which capital goods is used for the project} / 60)$$

and,-

(a) where value of T_{e}^{final} exceeds the aggregate of amounts of Te determined for each tax period under sub-rule (1), such excess shall be reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where aggregate of amounts of Te determined for each tax period under sub-rule (1) exceeds T_{e}^{final} , such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

Explanation.- For the purpose of calculation of T_{c}^{final} , part of the month shall be treated as one complete month.

(3) The amount T_{e}^{final} and T_{c}^{final} all be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(4) Where any capital goods are used for more than one project, input tax credit with respect to such capital goods shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (2).

(5) Where any capital goods used for the project have their useful life remaining on the completion of the project, input tax credit attributable to the remaining life shall be availed in the project in which the capital goods is further used;”;

- (iii) the Explanation shall be numbered as “*Explanation 1*” thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:-

“*Explanation 2*: For the purposes of rule 42 and this rule,-

(i) the term “apartment” shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(ii) the term “project” shall mean a real estate project or a residential real estate project;

(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(iv) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(v) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(vi) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(vii) “Commercial apartment” shall mean an apartment other than a residential apartment;

(viii) the term “competent authority” as mentioned in definition of “residential apartment”, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(ix) the term “Real Estate Regulatory Authority” shall mean the Authority established under sub-section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016) by the Central Government or State Government;

(x) the term “carpet area” shall have the same meaning assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(xi) “an apartment booked on or before the date of issuance of completion certificate or first occupation of the project” shall mean an apartment which meets all the following three conditions, namely-

(a) part of supply of construction of the apartment service has time of supply on or before the said date; and

(b) consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xii) The term “ongoing project” shall have the same meaning as assigned to it in Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended;

(xiii) The term “project which commences on or after 1st April, 2019” shall have the same meaning as assigned to it in Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended;”.

5. Insertion of new rule 88A.- After rule 88 of the said rules, the following shall be inserted, namely:-

“88A. Order of utilization of input tax credit.- Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any,

may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

Provided that, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.”.

6. Substitution of rule 100.- For rule 100 of the said rules, the following shall be substituted, namely:-

“100. Assessment in certain cases.- (1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13** and a summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in **FORM GST DRC-01**, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15** and summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(3) The order of assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16** and a summary of the order shall be uploaded electronically in **FORM GST DRC-07**.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in **FORM GST ASMT-17**.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.”

7. Substitution of rule 142.- For rule 142 of the said rules, the following shall be substituted, namely:-

“142. Notice and order for demand of amounts payable under the Act.- (1) The proper officer shall serve, along with the

(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in **FORM GST DRC-01**,

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within fourteen days of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section

124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08**."

8. Substitution of FORM GST DRC-01.- For **FORM GST DRC-01 of the said rules**, the following FORM shall be substituted, namely:-

"FORM GST DRC - 01

[See rule 100 (2) & 142(1)(a)]

Reference No:

Date:

To

_____GSTIN/Temp. ID

----- Name

_____Address

Tax Period -----

F.Y. -----

Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ----

Date ----

Summary of Show Cause Notice

Brief facts of the case :

Grounds :

Tax and other dues :

(Amount in Rs.)

| Sr. No. | Tax rate | Turnover | Tax Period | | Act | POS (Place of Supply) | Tax | Interest | Penalty | Others | Total |
|------------|-------------|----------|---------------|----|-----|--------------------------------|-----|----------|---------|--------|-------|
| | | | From | To | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

Signature

Name
Designation
Jurisdiction
Address

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if the demand is created under the IGST Act."

9. Substitution of FORM GST DRC-02.- For **FORM GST DRC-02 of the said rules**, the following FORM shall be substituted, namely:-

"FORM GST DRC -02

[See rule 142(1)(b)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period :

F.Y. :

Section /sub-section under which statement is being issued :

SCN Ref. No. -----

Date -

Statement Ref. No. ----

Date -

Summary of Statement :

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

| Sr. No. | Tax rate | Turnover | Tax Period | | Act | POS (Place of Supply) | Tax | Interest | Penalty | Others | Total |
|---------|----------|----------|------------|----|-----|--------------------------|-----|----------|---------|--------|-------|
| | | | From | To | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

Signature
Name
Designation
Jurisdiction
Address

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

10. Substitution of FORM GST DRC-07.- For **FORM GST DRC-07 of the said rules**, the following FORM shall be substituted, namely:-

“FORM GST DRC-07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No. -

Date -

1. Details of order :

(a) Order No. :

(b) Order date :

(c) Financial year :

(d) Tax period: From --- To -----

2. Issues involved :

3. Description of goods / services (if applicable):

| Sr. No. | HSN code | Description |
|---------|----------|-------------|
| | | |
| | | |

4. Section(s) of the Act under which demand is created:

5. Details of demand :

(Amount in Rs.)

| Sr. No. | Tax Rate | Turnover | Tax Period | | Act | POS (Place of Supply) | Tax | Interest | Penalty | Others | Total |
|---------|----------|----------|------------|----|-----|--------------------------|-----|----------|---------|--------|-------|
| | | | From | To | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

11. Substitution of FORM GST DRC-08.- For **FORM GST DRC-08** of the said rules, the following shall be substituted, namely:-

“FORM GST DRC - 08
[See rule 142(7)]

Reference No.:

Date:

Summary of Rectification /Withdrawal Order

| | |
|---|------------------|
| 1. Particulars of order: | |
| (a) Financial year, if applicable | |
| (b) Tax period, if any | From --- To ---- |
| (c) Section under which order is passed | |
| (d) Original order no. | |
| (e) Original order date | |
| (f) Rectification order no. | |
| (g) Rectification order date | |
| ARN, if applied for rectification | |
| (i) Date of ARN | |

2. Your application for rectification of the order referred to above has been examined
 3 It has come to my notice that the above said order requires rectification (Reason for rectification as per attached annexure)
 4. The order referred to above (issued under section 129) requires to be withdrawn
 5. Description of goods / services (if applicable) :

☐
☐
☐

| Sr. No. | HSN code | Description |
|---------|----------|-------------|
| | | |
| | | |

6. Section of the Act under which demand is created:

7. Details of demand, if any, after rectification :

(Amount in Rs.)

| Sr. No. | Tax Rate | Turnover | Tax Period | | Act | POS (Place of Supply) | Tax | Interest | Penalty | Others | Total |
|---------|----------|----------|------------|----|-----|--------------------------|-----|----------|---------|--------|-------|
| | | | From | To | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name
 Designation
 Jurisdiction
 Address

To

_____ (GSTIN/ID)
 _____ Name
 _____ (Address)

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.

Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.”.

12. Substitution of FORM GST ASMT- 13.- For **FORM GST ASMT-13** of the said rules, the following FORM shall be substituted, namely:-

“FORM GST ASMT- 13

[See rule 100(1)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

Return Type :

Notice Reference No.:

Date :

Act/ Rules Provisions:

Assessment order under section 62

Assessment Order under Section 62

(Centre's Assessment order under Section 62)

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

| Sr. No. | Tax rate | Turnover | Tax period | | Act | POS (Place of supply) | Tax | Interest | Penalty | Others | Total |
|---------|----------|----------|------------|----|-----|--------------------------|-----|----------|---------|--------|-------|
| | | | From | To | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

13. Substitution of FORM GST ASMT-15.- In the said rules, for **FORM GST ASMT-15**, the following FORM shall be substituted, namely:-

“FORM GST ASMT - 15

[See rule 100(2)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

SCN reference no. :

Date :

Centre's Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

| Sr. No. | Tax Rate | Turnover | Tax Period | | Act | POS (Place of Supply) | Tax | Interest | Penalty | Others | Total |
|------------|----------|----------|------------|----|-----|-----------------------------|-----|----------|---------|--------|-------|
| | | | From | To | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

14. Substitution of FORM GST ASMT-16.- In the said rules, for **FORM GST ASMT-16**, the following FORM shall be substituted, namely:-

“FORM GST ASMT – 16

[See rule 100(3)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

Centre's Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown----- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction :

Discussion & finding :

Conclusion :

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

| Sr. No. | Tax Rate | Turnover | Tax Period | | Act | POS (Place of Supply) | Tax | Interest | Penalty | Others | Total |
|---------|----------|----------|------------|----|-----|--------------------------|-----|----------|---------|--------|-------|
| | | | From | To | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note –

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if demand is created under IGST Act.”

15. Amendment of FORM GST CPD-02.- In **FORM GST CPD-02** of the said rules, for the table and Note below the table, the following table and Note shall be substituted, namely:-

| "Sr. No. | Offence | Act | Compounding amount (Rs.) |
|-----------------|----------------|------------|-------------------------------------|
| (1) | (2) | (3) | (4) |
| | | | |

Note:- (1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.

(2) This amount will be deposited under minor head "Other".

By Order and in the name of the Governor of Karnataka,

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c,
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಏಪ್ರಿಲ್ ೨೩, ೨೦೧೯ (ವೈಶಾಖ ೩, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೨೦ |
| Part-IVA | Bengaluru, Tuesday, April 23, 2019 (Vaisakha 3, Shaka Varsha 1940) | No. 320 |

Office of the Commissioner of Commercial Taxes (Karnataka)

Vanijya Therige Karyalaya, Gandhinagar, Bengaluru,

NOTIFICATION (10/2019)

No. KGST.CR.01/17-18, Bengaluru, Dated: 22.04.2019

In exercise of the powers conferred by section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) read with sub-rule (5) of rule 61 of the Karnataka Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), on the recommendations of the Council, in Notification (1-K/2018) No.KGST.CR.01/2017-18 dated the 10th August, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1266, dated the 13th August, 2018, the following further amendments are hereby made, namely:-

In the said notification, in the first paragraph, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 23rd April, 2019.”.

2. This notification shall come into force with effect from the 20th day of April, 2019.

SRIKAR M.S.

Commissioner of Commercial Taxes
(Karnataka), Bengaluru



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಏಪ್ರಿಲ್ ೨೩, ೨೦೧೯ (ವೈಶಾಖ ೩, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೨೧ |
| Part-IVA | Bengaluru, Tuesday, April 23, 2019 (Vaisakha 3, Shaka Varsha 1940) | No. 321 |

FINANCE SECRETARIAT

ORDER NO.05/2019

No. FD 47 CSL 2017, Bengaluru, dated: 23/04/2019

REMOVAL OF DIFFICULTY

WHEREAS, sub-section (2) of section 29 of the Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the 'KGST Act') provides for cancellation of registration by proper officer in situations described in clause (a) to clause (e) as under: -

- a registered person has contravened such provisions of the Act or the rules made there under as may be prescribed; or
- a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- registration has been obtained by means of fraud, will ful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the KGST Act provides for service of notice (opportunity of being heard); clause (c) and (d) of said sub-section are as under: -

.....

- by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or
- by making it available on the common portal; or

.....

AND WHEREAS, sub-section (1) of Section 30 provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.

AND WHEREAS, sub-section (1) of section 107 of the KGST Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the KGST Act empowers the Appellate Authority that it may, if he is

satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the KGST Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the KGST Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the KGST Act, the period for filing appeal under section (1) of section 107 of the KGST Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the KGST Act has elapsed; the registered persons whose registrations have been cancelled under sub-section (2) of section 29 of the KGST Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration. GST being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the KGST Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

Short title.—This Order may be called the Karnataka, Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019.-

In sub-section (1) of section 30 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22/07/2019.”.

By Order and in the name of the Governor of Karnataka,

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಏಪ್ರಿಲ್ ೨೩, ೨೦೧೯ (ವೈಶಾಖ ೩, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೨೨ |
| Part-IVA | Bengaluru, Tuesday, April 23, 2019 (Vaisakha 3, Shaka Varsha 1940) | No. 322 |

FINANCE SECRETARIAT

NOTIFICATION (08/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 23/04/2019

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of the Government of Karnataka Notification (02/2019) No. FD 48 CSL 2017, dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.222, dated the 7th March, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Karnataka Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Karnataka Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

By Order and in the name of the Governor of Karnataka,

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಏಪ್ರಿಲ್ ೨೩, ೨೦೧೯ (ವೈಶಾಖ ೩, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೩೨೩ |
| Part-IVA | Bengaluru, Tuesday, April 23, 2019 (Vaisakha 3, Shaka Varsha 1940) | No. 323 |

FINANCE SECRETARIAT

NOTIFICATION (09/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 23/04/2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby appoints the 21st day of June, 2019, as the date from which the provisions of the Karnataka Goods and Services Tax Amendment Rules, 2019 rule 12 of Notification (4-W) No. FD 47 CSL 2017, dated the 18th February, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 122, dated the 18th February, 2019, shall come into force.

By Order and in the name of the Governor of Karnataka,

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].